

### Listing of Claims:

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23. (Previously Amended) A heat-resisting steel consisting essentially of 0.20 (exclusive) - 0.30 wt.% C, 0.05 (exclusive) - 0.30 wt.% Si, 0.01 - 0.7 wt.% Mn, 1.8 - 2.5 wt.% Cr, 0.23 (exclusive) - 0.35 wt.% V, 1.5 - 2.5 wt.% W, 0.005 - 0.03 wt.% N, 0.001 - 0.015 wt.% B, and Fe and unavoidable impurities as the remainder, wherein the heat-resisting steel consists of a bainite single phase.

24. (Previously Amended) A heat-resisting steel consisting essentially of 0.15 - 0.30 wt.% C, 0.05 (exclusive) - 0.30 wt.% Si, 0.01 - 0.7 wt.% Mn, 1.8 - 2.5 wt.% Cr, 0.15 - 0.23 wt.% V, 1.5 - 2.5 wt.% W, 0.3 - 0.8 wt.% Mo, 0.01 - 0.02 wt.% Ti, 0.01 - 0.08 wt.% Nb, 0.005 - 0.03 wt.% N, 0.001 - 0.015 wt.% B, and Fe and unavoidable impurities as the remainder, wherein the heat-resisting steel consists of a bainite single phase.

25. (Previously Amended) A heat-resisting steel consisting essentially of 0.15 - 0.30 wt.% C, 0.05 (exclusive)- 0.30 wt.% Si, 0.01 - 0.7 wt.% Mn, 1.8 - 2.5 wt.% Cr, 1.5 - 2.5 wt.% W, 0.3 - 0.8 wt.% Mo, 0.23 (exclusive) - 0.35 wt.% V, 0.02 (exclusive) - 0.03 wt.% Ti, 0.005 - 0.03 wt.% N, 0.001 - 0.015 wt.% B, and Fe and unavoidable impurities as the remainder, wherein the heat-resisting steel consists of a bainite single phase.

26. (Previously Amended) A heat-resisting steel consisting essentially of 0.15 - 0.30 wt.% C, 0.05 (exclusive) - 0.30 wt.% Si, 0.01 - 0.7 wt.% Mn, 1.8 - 2.5 wt.% Cr, 0.23 (exclusive) - 0.35 wt.% V, 1.5 - 2.5 wt.% W, 0.3 - 0.8 wt. % Mo, 0.005 - 0.03 wt.% N, 0.001 - 0.015 wt.% B, and Fe and unavoidable impurities as the remainder, wherein the heat-resisting steel consists of a bainite single phase.

27. (Previously Added) The heat-resisting steel according to claim 23, which further comprises 0.1-3.0 wt.% Ni.

28. (Previously Added) The heat-resisting steel according to claim 23, which further comprises 0.1-3.0 wt.% Cu.

29. (Previously Added) A heat-resisting steel that is obtained by subjecting a heat-resisting steel according to claim 21 to a heat treatment comprising the steps of normalizing the heat-resisting steel, and oil-cooling the normalized heat-resisting steel to a temperature of 300° or lower.

30. (Previously Added) A steam turbine rotor comprising the heat-resisting steel according to claim 21.

31. (Previously Added) The heat-resisting steel according to claim 26, which further comprises 0.1-3.0 wt.% Ni.

32. (Previously Amended) The heat-resisting steel according to claim 26, which further comprises 0.1-3.0 wt.% Cu.

33. (Previously Added) A heat-resisting steel that is obtained by subjecting a heat-resisting steel according to claim 24 to a heat treatment comprising the steps of normalizing the heat-resisting steel, and oil-cooling the normalized heat-resisting steel to a temperature of 300° or lower.

34. (Previously Added) A steam turbine rotor comprising the heat-resisting steel according to claim 24.



35. (Previously Added) The heat-resisting steel according to claim 21, wherein the content of C is 0.21-0.30 wt%.

36. (Previously Added) The heat-resisting steel according to claim 22, wherein the content of C is 0.21-0.30 wt%.

37. (Previously Added) The heat-resisting steel according to claim 23, wherein the content of C is 0.21-0.30 wt%.

38. (New) A steam turbine rotor comprising the heat-resisting steel according to claim 22.

39. (New) A steam turbine rotor comprising the heat-resisting steel according to claim 23.

40. (New) A steam turbine rotor comprising the heat-resisting steel according to claim 25.

41. (New) A steam turbine rotor comprising the heat-resisting steel according to claim 26.

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